

**UTILITY PATENT APPLICATION
UNDER 37 CFR 1.53(b)**

Mail Stop Patent Application
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450
Sir:

22212 U.S.PTO
10/670557



Transmitted herewith for filing is the patent application of:

INVENTOR: Yoshihiko NEMOTO, Kazumasa TANIDA, Kenji TAKAHASHI
FOR: SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING THE SAME

Enclosed are:

- 48 pages of specification, claims, abstract.
- Declaration and Power of Attorney.
- Priority Claimed.
- Certified copy of Japanese Patent Application No. 2002-347895
- 56 sheets of formal drawing.
- An assignment of the invention to MITSUBISHI DENKI KABUSHIKI KAISHA
KABUSHIKI KAISHA TOSHIBA
ROHM CO., LTD.

and the assignment recordation fee.

- An associate power of attorney.
- A verified statement to establish small entity status under 37 CFR 1.9 and 37 CFR 1.27.
- Information Disclosure Statement, Form PTO-1449 and reference.
- Return Receipt Postcard

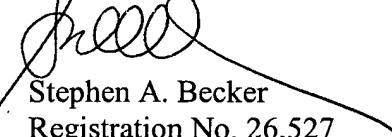
The filing fee has been calculated as shown below:

	NO. OF CLAIMS		EXTRA CLAIMS	RATE	AMOUNT
Total Claims	20	-20	0	\$18.00	\$0.00
Independent Claims	2	-3	0	\$84.00	\$0.00
Multiple Dependent Claim(s)					\$0.00
Basic Fee					\$750.00
Total of Above Calculations					\$750.00
Less ½ for Small Entity					\$0.00
Assignment & Recording Fee					\$40.00
Total Fee					\$790.00

- Please charge my Deposit Account No. 500417 in the amount of \$790.00. A duplicate copy of this sheet is enclosed.
- The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 500417. A duplicate copy is enclosed.
- Any additional filing fees required under 37 CFR 1.16.
- The Commissioner is hereby authorized to charge payment of the following fees during the pendency of this application or credit any overpayment to Deposit Account No. 500417. A duplicate copy of this sheet is enclosed.
- Any patent application processing fees under 37 CFR 1.17.
- Any filing fees under 37 CFR 1.16 for presentation of extra claims.

Respectfully submitted,

MGDERMOTT, WILL & EMERY



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